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THE FRENCH INCOME-TAX BILL OF 1895.

THE recent struggles over the income-tax bill in France have afforded another striking example of the way in which economic necessities are subordinated to political prejudice. There can be no doubt that the income tax has not been discussed upon its merits. True, there has been much argument of the usual legislative sort, and the old ideas on the subject have been tolerably well threshed over. Perhaps the discussion has even resulted in throwing some new side lights upon subsidiary points. Few, however, have been influenced by considerations other than those of strict party allegiance.

It is this "political" character of the contest that has guided comment both in France and abroad. By a natural transference of ideas, the bill itself has been identified, in French minds, with its immediate supporters. The consequence has been that, so far, critics have to a great extent failed to appreciate the real situation. In most English and American comments on the new income tax, the bill has been discussed almost solely as a socialistic project.

Nevertheless, it is not difficult to understand how it is that the French income tax has everywhere come to be regarded as peculiarly the measure of the radical democracy. There have been many efforts to incorporate the principle of income taxation into the French fiscal system, and, most frequently, the question has been brought up in the course of a search for some means either of raising additional revenue or of introducing some order into the existing chaos of taxes. But, in whatever form the income-tax plan has made its appearance, it has uniformly been supported by the extreme democratic elements, and that with such exaggeration that the whole matter has fallen into bad odor. In the present instance, the fears of the bourgeois class have been more than ordinarily quickened by the progressive character of the tax. France has less than 200,000 contributors who receive incomes in excess of \$2000 per annum, and as the schedule of rates had been so arranged that the tax would fall heaviest on precisely this class of contributors, there was more than the usual foundation for alarm on the part of the wealthier classes. It is, thus, chiefly owing to its appeal to bourgeois prejudice that the tax has met the bitterest opposition.

The misapprehension of the character of the tax is the more to be regretted in view of the fact that the real origin of the measure is to

be found almost solely in fiscal necessities. Need of increased revenue and a desire to distribute more evenly the existing burdens (that these also may become more productive) are to be considered the sources of the income-tax agitation. The bewildering number of the customs duties and the height to which they have been raised show that nothing more can be expected from an aggravation of the tariffs. The system of haphazard direct taxes has apparently been carried to the extreme limit of practicability. An income tax seems to be the only, or, at all events, the most available, resource.

This, of course, does not imply categorical approval of the most recent proposal. The attempt at progression in the rates of the tax was dangerous, especially if considered in the light of a historical precedent. Yet, even in this respect, there is some justification for the measure, notwithstanding the form in which it appeared. It will be recalled that the immediate occasion for bringing in an income-tax bill was a need for about six and a half millions of additional revenue. It was proposed to substitute for the door and window tax and for the *contribution personnelle mobiliere*, whose united product would be about 150.5 millions of francs, an income tax estimated to yield 156.9 millions. Thus, not only would the new revenue be provided, but it would be possible to discontinue two corrupt and oppressive taxes especially galling to people of small means. In order to transfer this burden to the more favored classes by means of the income tax, it was designed to make a slight progression in the rates which were, accordingly, to vary from 1 per cent. to 5 per cent. The tax was really a fiscal measure, and should in no wise be regarded as a differential imposition upon the propertied classes. The object was primarily budgetary and reformatory, not social.

H. PARKER WILLIS.

RECENT PROGRESS OF SOCIAL-ANTHROPOLOGY.

THE distinguished German anthropologist and sociologist, Otto Ammon, has an article in the *Naturwissenschaftliche Wochenschrift* of May 17, which will be of interest to those who realize the importance for the whole range of the social sciences of recent comprehensive investigations into the character of population.

The work of Ammon himself, together with that of De Lapouge, has not only brought statistical anthropology into close relation with